Topical Index to Articles in MANAGEMENT ACCOUNTING

Volume LXV and NAA Research Publications July 1983 — June 1984

Accounting Departments
Redesigning an Accounting Department for Corporate and Personal Goals
Richard M. Roderick, February 1984.
Accounting Weaknesses That Can Harm Your Company
Jeffrey J. Davis, August 1983.

Accounting Profession
How Effective Is Your Supervisor?
Edson Hammer and Thomas A. Gavin, November 1983.
Motivation: a Key to Accountants' Productivity and Turnover
James C. Lampe and Kenneth R. Earnest, February 1984.
Looking for Mr. Overhead: an Expanded Role for Management Accountants
Douglas A. Johnson, Steven Kaplan, and Bill B. Hook, November 1983.
Surviving a Pink Slip
Richard L. Ross, August 1983.
The Management Accountant Today: a Status Report
Manuel A. Tipgos, James R. Holmes; Gerald H. Lander, November 1983.

Accounts Payable
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.
Redesigning Accounts Payable
John F. Guldig, September, 1983.

Accounts Receivable
How South Central Bell Confirms Accounts Receivable
Kenneth J. Mory, August 1983.
Managing Accounts Receivable Effectively
Jerry T. Howe, August 1983.

Administrative Costs
Minimizing Your Legal Costs
Robert W. Breslin, May 1984.

Advertising
Drawing Up a Budgeting System for an Ad Agency
William B. Mills, December 1983.

Association Activities
Accounting for Income Taxes: an NAA Conference
Stephanie Miller, May 1984.
A New Era for Operating and Financial Management/NAA's 5th Annual Controller's Conference
Charles Pridemore, January 1984.
Charles T. Smith, Jr.: His Goal Is to Help People to Excel
Robert F. Randall, July 1983.
Seattle '84: Annual Conference Focuses on Change
Robert F. Randall, May 1984.
Software Development Costs: Expense or Capitalize?
Charles Pridemore, November 1983.

Auditing
A Guide to Auditing Insurance Programs
Henry A. Revzan, April 1984.
How to Plan for a Small Business Tax Audit
Gary L. Merz, October 1983.
Selecting an Auditor: Times Have Changed
Ray Whittington, Van Bennett Ballew, and Doyle Z. Williams, Feb. 1984.

Automated Clearing House
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.

Automobile Industry
The Chrysler Story
Robert S. Miller, August 1983.

Baking Industry
Good Stuff Bakery: Making More 'Dough' via Computer Control
Patrick J. Kelley and Joanne A. Collins, February 1984.

Bankruptcy
Positioning for the Upturn After Surviving the Downturn
Robert E. McCoy and Robert C. Robinson, March 1984.

Budgets and Budgeting
Cost of Sales: A Budgeting Priority
Dwight Worrell, August 1983.
Drawing Up a Budgeting System for an Ad Agency
William B. Mills, December 1983.

Capital Budgeting
Abandonment Value in Capital Budgeting: Another View
George M. McCabe and George N. Sanderson, January 1984.
Capital Investment: International Paper Fights Back
Thomas L. Hinton, July 1983.
Dangers in Discounting
C. Torben Thomsen, January 1984.
How Non-U.S. MNCs Practice Capital Budgeting
Suk H. Kim and Trevor Crick, January 1984.
Investment Versus Financing Decisions
Surendra S. Singhvi and Robert J. Lambrix, March 1984.

Cash Flow
Minimizing Export Cash Flow Delays
Neil Leary, April 1984.
Proposed: a New Statement of Changes
Julie V. Bryant, April 1984.

Cash Management
Financial Futures: Today's Cash Management Alternatives
Richard K. Hawes, December 1983.
Minimizing Export Cash Flow Delays
Neil Leary, April 1984
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.

Casino Accounting
Jackpot!
Virginia Bakay and Steven Michel, May 1984.

Topical Index to Articles in MANAGEMENT ACCOUNTING

Volume LXV and NAA Research Publications July 1983 — June 1984

Accounting Departments
Redesigning an Accounting Department for Corporate and Personal Goals
Richard M. Roderick, February 1984.
Accounting Weaknesses That Can Harm Your Company
Jeffrey J. Davis, August 1983.

Accounting Profession
How Effective Is Your Supervisor?
Edson Hammer and Thomas A. Gavin, November 1983.
Motivation: a Key to Accountants' Productivity and Turnover
James C. Lampe and Kenneth R. Earnest, February 1984.
Looking for Mr. Overhead: an Expanded Role for Management Accountants
Douglas A. Johnson, Steven Kaplan, and Bill B. Hook, November 1983.
Surviving a Pink Slip
Richard L. Ross, August 1983.
The Management Accountant Today: a Status Report
Manuel A. Tipgos, James R. Holmes; Gerald H. Lander, November 1983.

Accounts Payable
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.
Redesigning Accounts Payable
John F. Guldig, September, 1983.

Accounts Receivable
How South Central Bell Confirms Accounts Receivable
Kenneth J. Mory, August 1983.
Managing Accounts Receivable Effectively
Jerry T. Howe, August 1983.

Administrative Costs
Minimizing Your Legal Costs
Robert W. Breslin, May 1984.

Advertising
Drawing Up a Budgeting System for an Ad Agency
William B. Mills, December 1983.

Association Activities
Accounting for Income Taxes: an NAA Conference
Stephanie Miller, May 1984.
A New Era for Operating and Financial Management/NAA's 5th Annual Controller's Conference
Charles Pridemore, January 1984.
Charles T. Smith, Jr.: His Goal Is to Help People to Excel
Robert F. Randall, July 1983.
Seattle '84: Annual Conference Focuses on Change
Robert F. Randall, May 1984.
Software Development Costs: Expense or Capitalize?
Charles Pridemore, November 1983.

Auditing
A Guide to Auditing Insurance Programs
Henry A. Revzan, April 1984.
How to Plan for a Small Business Tax Audit
Gary L. Merz, October 1983.
Selecting an Auditor: Times Have Changed
Ray Whittington, Van Bennett Ballew, and Doyle Z. Williams, Feb. 1984.

Automated Clearing House
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.

Automobile Industry
The Chrysler Story
Robert S. Miller, August 1983.

Baking Industry
Good Stuff Bakery: Making More 'Dough' via Computer Control
Patrick J. Kelley and Joanne A. Collins, February 1984.

Bankruptcy
Positioning for the Upturn After Surviving the Downturn
Robert E. McCoy and Robert C. Robinson, March 1984.

Budgets and Budgeting
Cost of Sales: A Budgeting Priority
Dwight Worrell, August 1983.
Drawing Up a Budgeting System for an Ad Agency
William B. Mills, December 1983.

Capital Budgeting
Abandonment Value in Capital Budgeting: Another View
George M. McCabe and George N. Sanderson, January 1984.
Capital Investment: International Paper Fights Back
Thomas L. Hinton, July 1983.
Dangers in Discounting
C. Torben Thomsen, January 1984.
How Non-U.S. MNCs Practice Capital Budgeting
Suk H. Kim and Trevor Crick, January 1984.
Investment Versus Financing Decisions
Surendra S. Singhvi and Robert J. Lambrix, March 1984.

Cash Flow
Minimizing Export Cash Flow Delays
Neil Leary, April 1984.
Proposed: a New Statement of Changes
Julie V. Bryant, April 1984.

Cash Management
Financial Futures: Today's Cash Management Alternatives
Richard K. Hawes, December 1983.
Minimizing Export Cash Flow Delays
Neil Leary, April 1984
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.

Casino Accounting
Jackpot!
Virginia Bakay and Steven Michel, May 1984.

Church Accounting
Church Accounting: the Other Side of Stewardship
Gary M. Cunningham and David E. Reemsnyder II, August 1983.

Communications Industry
How South Central Bell Confirms Accounts Receivable
Kenneth J. Mory, August 1983.
Telecommunications: AT&T Has a Few Suggestions
Elliott Lynch, April 1984.

Computers
Computer Graphics for Financial Management
Beth A. Benson, January 1984.
Good Stuff Bakery: Making More 'Dough' via Computer Control
Patrick J. Kelley and Joanne A. Collins, February 1984.
Man vs. Computer: a Personal Success Story
George C. Garrison, September 1983.
Microcomputers for Financial Consulting
Tawn A. Rose, February 1984.
Microcomputers for Small Business: the Time is Now
Harvey L. Shuster and Paul D. Warner, March 1984.
Plugging the DP Gap: Small Computers for Big Business
Mark D. Mansfeld, September 1983.
Should You Convert to In-House EDP?
Bart Johnson, September 1983.
Software Development Costs Should Be Capitalized
Neil E. Paulsen, November 1983.
Software Development Costs Should Be Expensed
John J. Gannon and David Parkinson, November 1983.
Software Development Costs: Expense or Capitalize?
Charles Pridemore, November 1983.
Taking VisiCalc to the Limit
Edward C. McGinnis and Lawrence G. Maglione, January 1984.
Ten Ways to Better Electronic 'Calc'ulating
William H. Ballard, June 1984.
The Dark Side of Small Business Computers
Paul E. Dascher and W. Ken Harmon, May 1984.
Why Computer Systems Conversions Are Tricky
Timothy D. Chubb, September 1983.

Condominium Accounting
So You Want to Be a Condominium Association Treasurer
Christine J. Blossom, June 1983.

Construction Industry
Getting What's Yours When You're the Subcontractor
James A. Fader Jr., February 1984.

Controllers
A New Era for Operating and Financial Management/NAA's 5th Annual Controller's Conference
Charles Pridemore, January 1984.
Management Support Systems: Opportunity for Controllers
Adam D. Crescenzi and Jerry Kocher, March 1984.

Cost Accounting
A Look at Accounting for Small Manufacturers
George F. Hanks and Pamela L. Murphy, April 1984.
Cost Reduction: a 'Get Tough' Action Plan
Raymond B. Jordan, May 1984.
Functional Time Reporting: Shortcut to Integrating Labor Data
R. Raymond Blagg and Kenneth W. Walton, June 1984.
How Firms Use Cost Data in Price Decisions
V. Govindarajan and Robert N. Anthony, July 1983.
Is Cost Accounting the No. 1 Enemy of Productivity?
James B. Edwards and Julie A. Heard, June 1984.
Let's Help Measure and Report Quality Costs
Harold P. Roth and Wayne J. Morse, August 1983.
Making the Right Cost Distribution Decision
Liem Ky, July 1983.
Software Development Costs Should Be Capitalized
Neil E. Paulsen, November 1983.
Software Development Costs Should Be Expensed
John J. Gannon and David Parkinson, November 1983.
Software Development Costs: Expense or Capitalize?
Charles Pridemore, November 1983.
Standard Costing Games that Managers Play
Richard V. Calvasina and Eugene J. Calvasina, March 1984.
The Right Way to Design a Cost Accounting System
Richard C. Bernheim, September 1983.
Why We Should Account for the 4th Cost of Manufacturing
Henry R. Schwarzbach and Richard D. Vangermeersch, July 1983.

Cost of Sales
Cost of Sales: A Budgeting Priority
Dwight Worrell, August 1983.

Credit and Collections
How an Oil Company Analyzes Credit
David F. Fetyko and Michael Patterson, August 1983.
Managing Accounts Receivable Effectively
Jerry T. Howe, August 1983.
Transfer Pricing Can Improve Sales and Credit Cooperation
Larry H. Beard and Charles W. Caldwell, March 1984.

Data Processing
Plugging the DP Gap: Small Computers for Big Business
Mark D. Mansfield, September 1983.
Should You Convert to In-House EDP?
Bart Johnson, September 1983.
Why Computer Systems Conversions Are Tricky
Timothy D. Chubb, September 1983.

Debt Management
How Debt Refunding Can Cause Decision Conflicts
Donald S. Shannon and William T. Stevens, December 1983.
Managing Your Debt for Survival
Clark E. Chastain, December 1983.

Discounting
Dangers in Discounting
C. Torben Thomsen, January 1984.

Distribution Costs
Making the Right Cost Distribution Decision
Liem Ky, July 1983.

Economic Recovery Tax Act of 1981 (ERTA)
The ERTA Bonus: R&D Can Reduce

Your Taxes
Arthur L. Rouselle, Jr., October 1983.

Electronic Funds Transfer
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.

Employee Benefits
Accounting for Pensions
William E. Buxbaum, October 1983
Can Multiemployer Plans Fit into FASB Pension Proposals?
Mary S. Stone, November 1983.
Converting Taxes to Employee Benefits
R. David Parsons, October 1983.
Keeping Employees Physically Fit Can Be Cost Efficient
Sandra Pelfrey and Charles J. Hobson, June 1984.
Pension Plans: Exploring the Alternatives
Alfred DeBlasio, Jr., October 1983.
Pensions: the Surprise Package in Corporate Marriage
Frank S. Novak and William M. Koeblitz, January 1984.

Executives
Dresser's Jack James: Rugged Individualist
Kathy Williams and Robert L. Shultis, September 1983.
'Hey Kelly—You're an Accountant?'
Kathy Williams and Robert L. Shultis, February 1984.
James McKee: the Quiet Strength Behind CPC
Kathy Williams and Robert L. Shultis, November 1983.
J. Peter Grace, The President's Chief Cost Cutter
Kathy Williams and Robert L. Shultis, June 1984.
Nabisco's Schaeberle: Management Accountant to Industry Spokesman
Kathy Williams and Robert L. Shultis, January 1984.

Exporting
Minimizing Export Cash Flow Delays
Neil Leary, April 1984.

Financial Accounting
Accounting for Pensions
William E. Buxbaum, October 1983.
Can Multiemployer Plans Fit Pension Proposals?
Mary S. Stone, November 1983.
Facts about FASB
FASB Staff, January 1983.
Fellowship Program Bridges FASB-Industry Gap
Kathy Williams. June 1984
MNCs Gain New Freedom Under FAS 52 Flexibility
Laurence J. Mauer, December 1983.
Proposed: a New Statement of Changes
Julie V. Bryant, April 1984.
The Trend Toward Soft Data in Accounting
C. Wayne Alderman, Glenn E. Sumners, and Mary Jeanne Welsh, December 1983.

Financial Futures
Financial Futures: Today's Cash Management Alternative
Richard K. Hawes, December 1983.

Financing Decisions
Investment Versus Financing Decisions
Surendra S. Singhvi and Robert J. Lambrix, March 1984.

Food Industry
James McKee: the Quiet Strength Behind CPC
Kathy Williams and Robert L. Shultis, November 1983.
Nabisco's Schaeberle: Management Accountant to Industry Spokesman
Kathy Williams and Robert L. Shultis, January 1984.

Forecasting
Getting the Most from Your Forecasting System
Gadis J. Dillon, April 1984.

Hospitals and Health Care
A New Treatment for Health Care Costs
Leonard E. Berry, April 1984

Individual Retirement Accounts (IRA)
Converting Taxes to Employee Benefits
R. David Parsons, October 1983.
Pension Plans: Exploring the Alternatives
Alfred DeBlasio, Jr., October 1983.

Insurance
A Guide to Auditing Insurance Programs
Henry A. Revzan, April 1984.

Internal Revenue Code
How to Plan for a Small Business Tax Audit
Gary L. Merz, October 1983.

Inventories
Are You Really Managing Your Inventory?
James D. Kimes, February 1984.
Managing Your Inventory: New Use for an Old Tool
Richard W. Swalley, May 1984.
So You Still Have Not Adopted LIFO
Clayton T. Rumble, October 1983.

Machine Cost
Why We Should Account for the 4th Cost of Manufacturing
Henry R. Schwarzbach and Richard D. Vangermeersch, July 1983.

Management
How Effective Is Your Supervisor?
Edson Hammer and Thomas A. Gavin, November 1983.
Motivation: a Key to Accountants' Productivity and Turnover
James C. Lampe and Kenneth R. Earnest, February 1984.
Redesigning an Accounting Department for Corporate and Personal Goals
Richard M. Roderick, February 1984.
Theory Z: Implications for Management Accountants
Gerald E. Wilson, November 1983.

Management Information Systems
How an Information Center Improved Productivity
John P. Murray, March 1984.
Management Support Systems: Opportunity for Controllers
Adam D. Crescenzi and Jerry Kocher, March 1984.

Mergers and Acquisitions
Pensions: the Surprise Package in Corporate Marriage
Frank S. Novak and William M. Koeblitz, January 1984.
The Accountant's Role in Acquisition Analysis
Lisa M. Allison, June 1984.
The How and Why of the Acquisition Decision
Thomas W. Tripp and Leonard A. Robinson, July 1983.

Multinational Accounting
How Non-U.S. MNCs Practice Capital Budgeting

Suk H. Kim and Trevor Crick, January 1984.
MNCs Gain New Freedom Under FAS 52 Flexibility
Laurence J. Mauer, December 1983.

Pension Plans
Pension Plans: Exploring the Alternatives
Alfred DeBlasio, Jr., October 1983.
Pensions: the Surprise Package in Corporate Marriage
Frank S. Novak and William M. Koeblitz, January 1984.

Petroleum Industry
How an Oil Company Analyzes Credit
David F. Fetyko and Michael Patterson, August 1983.
Needed: a Single Accounting Method for Oil & Gas Producers
Carl A. Dehne, December 1983.

Plant Removal Costs
Accounting for Plant Removal Costs: a Solution
Robert J. Koester and Lane K. Anderson, November 1983.

Productivity
How an Information Center Improved Productivity
John P. Murray, March 1984.

Product Costing
How Firms Use Cost Data in Price Decisions
V. Govindarajan and Robert N. Anthony, July 1983.
The Management Accountant's Role in Deleting a Product Line
Bart P. Hartman, August 1983.

Quality Costs
Let's Help Measure and Report Quality Costs
Harold P. Roth and Wayne J. Morse, August 1983.

Research and Development Costs
Financing with R&D Partnerships Reduces Risk
John W. Hardy, January 1984.
The ERTA Bonus: R&D Can Reduce Your Taxes
Arthur L. Rouselle, Jr., October 1983.

Site Restoration Costs
Accounting for Plant Removal Costs: a Solution
Robert J. Koester and Lane K. Anderson, November 1983.

Small Business
A Look at Accounting for Small Manufacturers
George F. Hanks and Pamela L. Murphy, April 1984.
Closing the Small Business Management Gap
James R. Kilzer and Gary G. Glausser, May 1984.
How to Plan for a Small Business Tax Audit
Gary L. Merz, October 1983.
Management Principles Revisited—or How Dad Ran His Grocery Store
Thomas C. Kress, February 1984.
Micros for Small Business: the Time is Now
Harvey L. Shuster and Paul D. Warner, March 1984

Standard Costs
Standard Costing Games that Managers Play
Richard V. Calvasina and Eugene J. Calvasina, March 1984.

Supervision
How Effective Is Your Supervisor?
Edson Hammer and Thomas A. Gavin, November 1983.

Taxation
Accounting for Income Taxes: an NAA Conference
Stephanie Miller, May 1983.
Converting Taxes to Employee Benefits
R. David Parsons, October 1983.
How to Plan for a Small Business Tax Audit
Gary L. Merz, October 1983.
The ERTA Bonus: R&D Can Reduce Your Taxes
Arthur L. Rouselle, Jr., October 1983.

Tax Reduction Act Stock Ownership Plan (TRASOP)
Converting Taxes to Employee Benefits
R. David Parsons, October 1983.

Telecommunications
Paying Bills the Electronic Way
Robert L. Caruso, April 1984.
Telecommunications: AT&T Has a Few Suggestions
Elliott Lynch, April 1984.

Transfer Pricing
Transfer Pricing for Sales and Credit Cooperation
Larry H. Beard and Charles W. Caldwell, March 1984.

NAA Research Publications
Accounting for Software Costs
Robert W. McGee, March 1984.
How U.S. Firms Measure Productivity
Jerome Kraus, February 1984.
Information for Corporate Directors: the Role of the Board in the Management Process
John D. Aram and Scott S. Cowan, September 1983.
Managing Microcomputers: a Guide for Financial Policy Makers
Price Waterhouse & Co., June 1984.
The New-Product Decision
Dale L. Flesher, Tonya K. Flesher, and Gerald U. Skelly, February 1984.
Planning and Control of Municipal Revenues and Expenditures
Robert W. Ingram and Ronald M. Copeland, January 1984.
Transportation Accounting and Control: Guidelines for Distribution and Financial Management
Ernst & Whinney, August 1983.